



# VERMONT VINOUS BEVERAGE TAX RETURN

**REPORTING PERIOD** - Return with payment is due on or before the 10th of each month.

**IN-STATE  
WINERIES &  
DISTRIBUTORS**

\_\_\_\_\_, 20\_\_\_\_  
Month

**OUT-OF-STATE  
WINERIES ONLY**

☐ Jan. - June, 20\_\_\_\_

☐ July - Dec., 20\_\_\_\_

Vermont Department of Taxes  
PO Box 547  
Montpelier, VT 05601-0547

Distributor Name or Winery	Telephone Number
Address	Federal ID Number
City, State, ZIP Code	E-mail address

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
VINOUS BEVERAGES	Number of Bottles										
	18 L	12 L	4 L	3 L	1.5 L	1.0 L	750 ML	375 ML	187 ML		
	608.4 oz.	405.6 oz.	135.2 oz.	101.4 oz.	50.7 oz.	33.8 oz.	24.5 oz.	12.7 oz.	6.3 oz.		
1. Amount on hand first of the month											
2. Purchased or fermented (from Form VB-2, Line 3)											
3. Total Available (Add Lines 1 and 2)											
4. Amount on hand end of the month											
5. Total outage (Subtract Line 4 from Line 3)											
6. Total Credits (Attach list of credit memos)											
7. Taxable amount (Subtract Line 6 from Line 5)											
8. Tax rate per bottle (\$0.55 per gallon)	\$2.61	\$1.74	\$0.58	\$0.44	\$0.22	\$0.15	\$0.11	\$0.05	\$0.03		
9. TAX (Multiply Line 7 by Line 8)											
10. TAX DUE on Vinous Beverages (Add Line 9, Columns A-K). Make check payable to <b>VT DEPARTMENT OF TAXES</b> .....											10.

**Out-of-State wineries holding a license from the VT Department of Liquor Control:** Do not complete Lines 1-6. Enter your direct to VT consumer shipments on Line 7 and calculate the tax due. Returns must be completed semi-annually as long as you hold a license issued by VT Department of Liquor Control.



I hereby certify that this return has been examined by me, and to the best of my knowledge, is a true and complete return for the month stated, pursuant to 7 V.S.A. §421.

Signature

Title

Date

**VB**

Rev. 10/07

**Form VB-1**